

ID: CCA_2009102208505437

Number: **200948049**

Office:

Release Date: 11/27/2009

UILC: 6224.00-00

From:

Sent: Thursday, October 22, 2009 8:51:00 AM

To:

Cc:

Subject: RE: Advisory opinion question

Even if this was TEFRA partnership a POA only represents the person who signed the POA and possibly the partnership. The POA does not thereby represent the other partner.

Thus, each partner can hire their own representative, and we can talk to each partner independently.

We really don't need anybody to represent the partnership itself since it is not the taxpayer and has no authority to bind any of its partners as to tax matters.

Call me if you would like to discuss this.